

JAN 19 2024

A BILL FOR AN ACT

RELATING TO ATTORNEYS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. The legislature finds that out-of-state
2 attorneys who practice in Hawaii's courts *pro hac vice* may be
3 unaware that they owe the State general excise tax. Unlike the
4 general excise tax in most states, Hawaii's tax applies to both
5 gross rental income and gross service income. The legislature
6 believes that amending the process by which out-of-state
7 attorneys are admitted to practice law in Hawaii's courts will
8 help inform the attorneys of their state tax obligations.

9 Accordingly, the purpose of this Act is to strengthen the
10 State's tax laws by requiring attorneys who are applying for a
11 *pro hac vice* appearance in the State's courts to provide:

- 12 (1) Evidence of local counsel's Hawaii business
13 registration;
- 14 (2) The applicant's Hawaii general excise tax license
15 number;



1 (3) An affirmation that both the applicant and local
2 counsel will pay all state income tax due for Hawaii
3 business activities; and

4 (4) All other information or documentation required by the
5 Rules of the Supreme Court of the State of Hawaii.

6 SECTION 2. Chapter 605, Hawaii Revised Statutes, is
7 amended by adding a new section to be appropriately designated
8 and to read as follows:

9 "§605- Pro hac vice appearance of counsel for court
10 proceedings and arbitration proceedings. A petition or motion
11 for a pro hac vice appearance for a court proceeding or
12 arbitration proceeding shall be supported by:

13 (1) Evidence of local counsel's Hawaii business
14 registration;

15 (2) The applicant's Hawaii general excise tax license
16 number;

17 (3) An affirmation that both the applicant and local
18 counsel will pay all state income tax due for Hawaii
19 business activities; and

20 (4) All other information or documentation required by the
21 Rules of the Supreme Court of the State of Hawaii."



S.B. NO. 2514

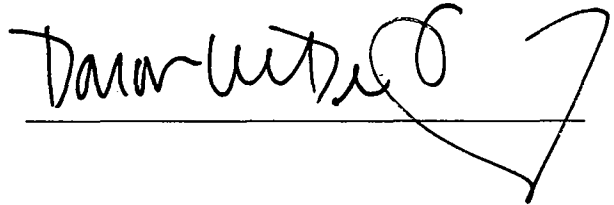
1 SECTION 3. No later than days after the effective
 2 date of this Act, the supreme court shall amend its rules for
 3 the *pro hac vice* appearance of counsel for court proceedings and
 4 arbitration proceedings in accordance with this Act.

5 SECTION 4. This Act does not affect rights and duties that
 6 matured, penalties that were incurred, and proceedings that were
 7 begun before its effective date.

8 SECTION 5. New statutory material is underscored.

9 SECTION 6. This Act shall take effect upon its approval.

10

INTRODUCED BY: 



S.B. NO. 2514

Report Title:

GET; Supreme Court; Attorneys; Pro Hac Vice; Appearance

Description:

Requires petitions or motions for a *pro hac vice* appearance for a court proceeding or arbitration proceeding to be supported by evidence of local counsel's Hawaii business registration, the applicant's Hawaii general excise tax license number, an affirmation that both the applicant and local counsel will pay all state income tax due for Hawaii business activities, and all other information or documentation required by the Rules of the Supreme Court of the State of Hawaii.

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.

